



All you need to know for Shipment to the UK after the Brexit

Since 1 January 2021, the United Kingdom (UK) has the status of a **third country** from the perspective of the European Union. This means that the movement of goods and thus the dispatch of parcels between the EU and the UK is now subject to **customs supervision**. Customs formalities are therefore required, but no customs duties will be levied on goods of EU origin.

Hence, only shipments for which the shipper provides the full **parcel and customs data** will be processed. For more information, please refer to this document.

The Republic of Ireland remains a member of the EU and Northern Ireland remains in the customs union (more information about Northern Ireland on p. 5). For shipping to both parts of Ireland, no customs formalities will be required.

Your export to the UK is always in safe hands with GLS!

- As a subsidiary of the British Royal Mail we are specialists in the UK business!
- GLS has for many years been customers' reliable partner for parcel deliveries across Europe and the world.
- GLS customers rely on existing, proven processes for smooth imports and exports, including of deliveries requiring customs clearance.
- Specialists in export and customs issues take care of the particular needs of customers trading internationally.
- GLS will continue to give its customers extensive support for shipments to the UK.

Requirements for export to the UK

EORI number

For shipping to countries outside the EU, you require a so-called EORI number for your business (Economic Operators' Registration and Identification); this identification number is required for customs processing. You can apply for an EORI number from the German [customs authorities](#). When shipping to the UK, the EORI numbers of the commercial exporter in the EU and of the commercial importer in the UK are required.

Goods classification on the basis of customs tariff numbers (HS code numbers)

Goods shipments to non-EU countries must be classified. For this, customs use goods or customs tariff numbers, so-called HS code numbers. This defines which goods are included in your shipment and how high the import duties and other import taxes are.

In addition to the goods description, parcels to the UK must also be furnished with the corresponding goods/customs tariff number. Detailed information regarding the HS code numbers can be found at <https://www.tariffnumber.com/>.



Documents required for customs

1. Commercial or pro forma invoice

For shipments to the UK a commercial or pro forma invoice in English is required. The commercial invoice is required for goods with commercial value and the pro forma invoice for goods without commercial value (e.g. sample or gift shipments).

The invoice must either be placed in a shipping envelope on the outside of the parcel or given to the driver with the parcel number. If the invoice is transmitted via the GLS customs portal, GLS needs the original invoice only if a signed declaration of origin without authorization number is listed. The invoice must contain the following information:

Complete importer data if this is not the same as the recipient: name, address, phone number, e-mail address

- Name and address of the dispatcher with phone number and e-mail address
- EORI numbers of the dispatcher, the commercial exporter in the EU and the commercial importer in the UK
- UK VAT number when using Incoterm 18 (VAT Registration Scheme)
- Name and address of the recipient with phone number, e-mail address and contact person
- Delivery address if this differs from the invoice address
- Invoice date, number and location
- Designation and quantity of goods with associated customs tariff numbers and respective values
- Value of goods (with currency specification)
- Delivery condition/incoterm
- GLS parcel number(s)
- Weight (gross/net)
- Declaration of origin
- Company stamp, signature and name in plain text

For each line of the invoice, the following must be indicated:

- All goods tariff numbers (summed)
- The gross and net weight
- The exact description of the goods
- The origin
- The value declaration incl. currency
- Indication whether the goods are preferential or not¹

If the same goods tariff numbers with the same origin/country of origin and preferences are listed several times on an invoice, a grand total for the gross and net weight with the preference information, the value declaration and the quantity of the goods must be recorded for each of the goods tariff numbers.

2. Export declaration

When a goods value of €1,000 is reached, shippers in Germany need an electronic export declaration for parcel transportation to the UK. In Germany, this is done via ATLAS (Automated tariff and local customs clearance system). GLS only accepts the "two-stage procedure" for the export declaration. Find more information on the [customs authorities' website](#)².

At GLS, shippers can use the [eDeclarationService](#). Then GLS completes the electronic export declaration for you. Therefore you just need to provide your GLS depot with the customs invoice by e-mail or fax.

¹ Find out more on the [customs authorities' website](#) (in German)

² In German language

Parcel shipping to the UK in detail

Incoterms

For shipping to a non-EU country, taxes, customs duties and a customs clearance fee are incurred alongside the shipping costs.

Incoterms define which costs incurred within the framework of customs clearance (taxes, customs duties, customs clearance) are borne by the dispatcher and which by the importer.

- Import VAT in the UK is currently 20%.
- The payable customs duties will depend on the type of goods to be shipped and the tariff rates set by the British government if no origin-related customs exemptions exist.
- The customs clearance fee covers the additional work incurred because of the customs clearance process. Your GLS customer advisor will provide you with more information.

When exporting with GLS to the UK, dispatchers can choose between these Incoterms for commercial customs clearance:

- **Incoterm 10 (DDP):**
Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all costs incurred, the importer bears no costs.
- **Incoterm 20 (DAP):**
Freight costs paid, customs clearance costs, customs duties and taxes unpaid – the sender pays for freight only, the importer bears all other costs.
- **Incoterm 30 (DDP, VAT unpaid):**
Freight costs, customs clearance costs and customs duties paid, taxes unpaid – the sender pays for freight, customs clearance costs and customs duties, the importer pays for the taxes incurred.
- **Incoterm 40 (DAP, cleared):**
Freight costs and customs clearance costs paid, customs duties and taxes unpaid – the sender pays for freight and customs clearance costs, the importer pays customs duties and taxes.
- **Incoterm 60 (Pick&ShipService, Pick&ReturnService):**
Freight costs, customs clearance costs, customs duties and taxes paid – the customer pays all costs incurred, the importer bears no costs.

- **Incoterm 18 (DDP, VAT Registration Scheme):**
Freight costs, customs clearance costs and taxes paid – the shipper pays freight and customs clearance. Taxes are paid either by the importer or by the shipper after registration in the UK. There are no customs duties.
 - For parcels with a shipment value of max. GBP135. When the according shipment value applies, the use of this incoterm is mandatory for commercial shippers.
 - For this, the import VAT will be paid directly to the British tax authorities (HMRC). Therefore, a prior registration on the website of the UK government www.gov.uk may be required.
 - Shipments go through a customs clearance and inspection process; GLS will charge fees for this process. There are no customs duties.

Elimination of the exemption limit with Incoterm 50

In accordance with a decision by the British government the exemption limit (Incoterm 50) is abolished with immediate effect. In principle, all goods, no matter how low their value, must be duty-paid.

Incoterms at a glance

Depending on whether you send to commercial or private recipients and on the value of the goods, the British government prescribes different rules for the choice of incoterms. The following table shows you an overview of all available incoterms.

To find the appropriate Incoterm, get in touch with the importers in the UK and determine who bears the import VAT and customs duties incurred: you as the consignor of the goods or the importer in the UK.

When shipping with GLS to the UK the following Incoterms are available:

	Shipment value <= GBP135 net		Shipment value > GBP135 net				
	B2C: Importer private	B2B: Importer commercial					
Incoterm	18 DDP VAT Registration Scheme Mandatory if shipment value <= GBP135		10 DDP	20 DAP	30 DDP VAT unpaid	40 DDU cleared	60 Pick&Ship Pick&Return
Description	Freight costs, customs clearance costs + taxes paid The import sales tax is paid directly to the British tax authorities (HMRC)		Freight costs, customs clearance costs, customs duties + taxes paid	Freight costs paid, customs clearance costs, customs duties + taxes unpaid	Freight costs, customs clearance costs + customs duties paid, taxes unpaid	Freight costs + customs clearance costs paid, customs duties + taxes unpaid.	Freight costs, customs clearance costs, customs duties + taxes paid
Clearance borne by	Shipper	Shipper	Shipper	Importer	Shipper	Shipper	Requester
Duties borne by	No duties incur		Shipper	Importer	Shipper	Importer	Requester
Taxes borne by	Shipper	Shipper or Importer	Shipper	Importer	Importer	Importer	Requester
Please note	Shipper must register in UK and receives a UK VAT number → This must be indicated in the invoice and customs data	Shipper may use his own or the importer's UK VAT number (self-registration) → The respective VAT number must be indicated in the invoice and customs data → If the importer's number is used, the invoice must state: "Use importer account for VAT to HMRC"	<ul style="list-style-type: none"> • For B2B shipment, the shipper needs a UK EORI number. This must be indicated in the invoice and customs data. • Bulk customs clearance is possible for shipments to the UK consisting of several packages for different recipients. <ul style="list-style-type: none"> ○ In this case, the customs clearance for different delivery addresses is conducted on the basis of a single invoice via one importer. ○ There is only one customs clearance fee (depending on the quantity of customs tariff numbers), which can be broken down across all packages. ○ Bulk customs clearance is, for example, possible via a branch of the shipping company in the UK, a fiscal representation of a company located in the EU, licensed in England, with an English tax number or a general importer in the UK. ○ Shipments intended for bulk customs clearance must not include parcels to be shipped to Northern Ireland! 				
	Shipments go through a customs clearance and inspection process; GLS will charge fees for this. There are no customs duties.						

Creation of parcel labels

All GLS shipping systems are able to process the United Kingdom (UK) as a customs destination with commercial customs clearance. If adjustments are required on the part of the dispatcher, your GLS contact person will get in touch with you.

Dispatchers who use their own ERP system to control the GLS shipping system must add UK as a customs destination. Dispatchers who wish to use the Incoterm 18 tariff option must also add this new Incoterm to their systems.

You cannot customise your ERP system? You can use the GLS web portal to conveniently create export parcels to the UK. To do this, you just need a computer with an Internet connection. You will receive your access data from your GLS contact person.

Customs data collection made easy!

Required customs data must be entered via the GLS customs portal or can be uploaded to the GLS customs portal by means of files (possible formats: CSV, XML, XLSX). Moreover, we offer an interface, enabling you to transfer customs data from your ERP system directly to the customs portal.

The customs portal can also be used for the transfer of customs data for other customs destinations, e.g. Switzerland. GLS customers get all registration information and a user manual in due course.

The customs-related data must preferably be available to GLS in electronic form (via the customs portal or the interface) during pickup, but at the latest when the parcel is processed in the dispatch depot. If the data is delayed in reaching us, lead time delays in the export process may occur.

What else is important

Northern Ireland

In contrast to the other parts of the UK, Northern Ireland remains, as things stand today, within the European Customs Union. Preparing customs documents, providing customs data and customs clearance are therefore **not necessary**; hence there are **no additional costs** for either consignor or consignee in terms of customs clearance, duties and taxes.

For parcels to Northern Ireland, the usual parcel data must therefore continue to be transmitted. Due to the UK post-code, an incoterm is requested as standard – please enter incoterm 20 for the time being to ensure duty-free handling.

In any case, please ensure that goods to Northern Ireland do not appear on the invoice and customs data for parcels to the rest of the UK.

Channel Islands and Isle of Man

These shipments require a separate customs invoice and an export declaration if the value of the goods exceeds 1,000 EUR. The goods must not be listed on the invoice together with other shipments destined for the UK mainland!

The EORI number as well as the GB-VAT tax number must always start with the country code "GB".

Lead times to the UK

The standard lead times to the UK will remain basically unchanged at 2 to 3 business days (Mon. - Fri.) if the customs data have been provided prior to parcel handover to GLS (possibly longer lead times for unforeseen events at the borders). The use of express services to the UK is still possible. You will receive details from your GLS contact person.

UKCA marking replaces CE marking

The British government has introduced a new product marking UKCA on January 1, 2021, which replaces the CE marking. During a transition period until January 2022, the use of the CE marking will continue to be possible for most products, but only if British and EU product regulations are identical. If the EU makes adjustments during 2021, these will no longer be incorporated into UK law. These products will no longer be able to use the CE marking on the British market.

Products already produced and bearing the CE marking will not be affected. Details can be found on the [website of the British government](#).

Additional information

- You will find the GLS [export guideline](#) with detailed information on exports to EFTA countries and third countries on the GLS website [gls-pakete.de/en](#).
- Your contact at the GLS depot will be happy to answer any further questions you may have and, if necessary, will consult experts on shipping to the UK for the clarification of specific details.

Please note:

As a shipping customer, you are responsible for the proper implementation and observance of all legal provisions. GLS can only provide information, but this should in no way be seen as recommendations for action or as legal or tax advice.

Helpful links at a glance

German customs authorities	https://www.zoll.de/EN/Home/home_node.html
EORI numbers	https://www.zoll.de/EN/Businesses/Movement-of-goods/Import/Duties-and-taxes/EORI-number/Requesting-EORI-number-amending-operator-particulars/requesting-eori-number-amending-operator-particulars.html
Export procedures (in German)	www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Ausfuhrverfahren/ausfuhrverfahren_node.html
Customs tariff numbers	https://www.tariffnumber.com/
The eDeclarationService of GLS	https://www.gls-pakete.de/en/glossary/edeclarationservice
GLS export guideline	https://www.gls-pakete.de/en/glossary/downloads
GLS website	www.gls-pakete.de/en
Website of the British government	www.gov.uk